

AMENDED RETURN, check the box.
See instructions, page 4 for the reasons
for amending and enter the number.

For calendar year
2006, or fiscal
year beginning

Mo Day Year
06 ending

State use only

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Business name

State use only

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Federal employer identification number

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Business mailing address

City, State and Zip Code

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Do you need Idaho
income tax forms
mailed to you next year?

Yes

No

Check the box if this is a: resident return grantor trust final return

1. If reporting for an estate:
 - a. Decedent's social security number _____ b. Enter the decedent's date of death. _____
 - c. Was the decedent a resident of Idaho? Yes No
 - d. If no, indicate the state of residence. _____
 2. Does this estate or trust have any nonresident beneficiaries? Yes No
 3. a. Is this an Electing Small Business Trust? Yes No
b. Is this a Qualified Funeral Trust (QFT)? Yes No
 4. Idaho adjusted income. Enter the amount from Schedule B, page 2, line 11. 4
 5. Income distribution deduction to beneficiaries 5
 6. Estate tax deduction 6
 7. Subtract lines 5 and 6 from line 4. 7
 8. Exemption. See instructions. 8
 9. Idaho taxable income. Subtract line 8 from line 7. 9
 10. Idaho income tax. Use the Tax Computation Schedule, see instructions, page 9. 10
 11. Credits. Enter the amount from Schedule C, page 2, line 6. 11
 12. Subtract line 11 from line 10. If less than zero, enter zero. 12
 13. Income distribution to beneficiaries not reported to Idaho. See instructions. 13
 14. Tax on income distribution. Multiply line 13 by 7.6% less credits 14
 15. Permanent building fund tax. See instructions. Enter zero if this is a QFT. 15
 16. Total tax from recapture of income tax credits from Form 44, Part II, line 10. Attach Form 44. 16
 17. Fuels tax due. Attach Form 75. 17
 18. Sales/Use tax due on mail order, Internet, and other nontaxed purchases 18
 19. Tax from recapture of qualified investment exemption. Attach Form 49ER. 19
 20. Tax on Electing Small Business Trust or QFT composite return. See instructions. 20
 21. Total tax. Add lines 12 and 14 through 20. 21
 22. Estimated tax payments 22
 23. Idaho income tax withheld. Attach Form(s) W-2. 23
 24. Special fuels tax refund _____ Gasoline tax refund _____ Attach Form 75. 24
 25. Total payments and other credits. Add lines 22 through 24. 25
- REFUND or PAYMENT DUE** If line 21 is more than line 25, go to line 26. If line 21 is less than line 25, go to line 29.
26. Tax Due. Subtract line 25 from line 21. 26
 27. Penalty Interest from due date Enter total. 27

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 28. TOTAL DUE. Add line 26 and line 27. 28

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 29. Overpayment. Subtract line 21 from line 25. 29

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 30. REFUND. Amount of line 29 you want refunded to you. 30

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 31. ESTIMATED TAX. Amount to credit to your 2007 estimated tax. Subtract line 30 from line 29. 31

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Schedule A - Computation of the federal taxable income of the estate or trust derived from Idaho sources.

To be completed by all nonresident and part-year resident estates or trusts.

1. Total income from federal Form 1041, line 9	1	
2. Income derived from Idaho sources. Attach a schedule.	2	
3. Idaho capital gain or (loss). Attach a schedule.	3	
4. Total income derived from Idaho sources. Add lines 2 and 3.	4	
5. Percent of total federal income derived from Idaho sources. Divide line 4 by line 1.	5	%
6. Deductions from federal Form 1041 not allocable to any specific income	6	
7. Prorated deductions. Multiply deduction amount from line 6 by line 5.	7	
8. Federal taxable income derived from Idaho sources. Subtract line 7 from line 4. Enter here and on Schedule B, line 1.	8	

Schedule B - Idaho Adjusted Income

1. Adjusted total income or (loss). Federal Form 1041, line 17 or Schedule A, line 8 if nonresident.	1	
2. Interest and dividends not taxable under Internal Revenue Code. Attach a schedule.	2	
3. State, municipal and local income taxes deducted on federal return that were not distributed	3	
4. Net operating loss deducted on federal return	4	
5. Addition for bonus depreciation. Attach computations.	5	
6. Other additions. Attach a schedule.	6	
7. Idaho net operating loss carryover ■ _____ carryback ■ _____ Enter total.	7	
8. Idaho income exempt from Idaho tax. Attach a schedule.	8	
9. Subtraction for bonus depreciation. Attach computations.	9	
10. Other subtractions. Attach a schedule.	10	
11. Idaho adjusted income. Add lines 1 through 6 and subtract lines 7 through 10. Enter here and on line 4, page 1.	11	

Schedule C - Credits

1. Did you claim the property tax exemption for investment tax credit property acquired this tax year?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
2. Credit for income tax paid to other states – Nonresidents cannot claim this credit.		
a. Idaho income tax, line 10, page 1	2a	
b. Enter the amount from line 7, page 1.	2b	
c. Other state's adjusted income	2c	
d. Divide line c by line b. Enter percentage here.	2d	%
e. Multiply line a by line d.	2e	
f. Other state's tax due less its income tax credits.	2f	
g. Credit for income tax paid to other states. Enter the smaller of line e or line f.		
A copy of the other state's return MUST accompany this return.	2g	
3. Credit for contributions to Idaho educational entities	3	
4. Credit for contributions to Idaho youth and rehabilitation facilities	4	
5. Total business income tax credits from Form 44, Part I, line 14. Attach Form 44.	5	
6. Total credits. Add lines 2g through 5. Enter total here and on line 11, page 1.	6	

■ Within 180 days of receiving this return, the Idaho State Tax Commission may discuss this return with the paid preparer identified below.
Under penalties of perjury, I declare that to the best of my knowledge and belief this return is true, correct and complete.

SIGN HERE	Signature of fiduciary ■	Paid preparer's signature ■	Preparer's EIN, SSN, or PTIN ■
	Date	Phone number	Address and phone number

MAIL TO: Idaho State Tax Commission, PO Box 56, Boise, ID 83756-0056**ATTACH A COMPLETE COPY OF YOUR FEDERAL FORM 1041**